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Date: 12/17/04

Name: DEBORAH C. ROBERTS

Signature: *Deborah C. Roberts*
Clifford Chance US LLP

Docket No. 3499-95

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Bridges et al.

Filed: November 28, 2000

Group Art Unit: 3628

Serial No: 09/724,075

Examiner: Graham, Clement B.

For: DYNAMIC REALLOCATION HEDGE ACCOUNTING

Commissioner for Patents
Mail Stop Box Fee Amendment
P.O. Box 1450
Alexandria, VA 22313-1450

Response to Office Action Mailed July 14, 2004

Dear Sir:

As a preliminary matter, please note that Clifford Chance US LLP has moved to a new address: 31 West 52nd Street, New York, NY 10019-6131. All correspondence should be sent to the Firm at this new address. The Firm's telephone and facsimile numbers remain unchanged. In addition, please note our new docket no. listed above.

In response to the Office Action mailed July 14, 2004, please amend the application as follows:

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 7 of this paper.